



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 30, 2011

Via Facsimile

Mr. Ron E. Hooper  
Senior Vice President and Trust Administrator Bank of America, N.A.  
Permian Basin Royalty Trust  
U.S. Trust, Bank of America  
Private Wealth Management  
Trust Department  
901 Main Street  
Dallas, Texas 75202

**Re: Permian Basin Royalty Trust**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 1, 2010**  
**Forms 10-Q for Fiscal Quarters Ended March 31, 2010, June 30, 2010, and**  
**September 30, 2010**  
**Filed May 6, 2010, August 4, 2010, and November 5, 2010**  
**File No. 001-08033**

Dear Mr. Hooper:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ H. Roger Schwall

H. Roger Schwall  
Assistant Director